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18 December 1959

Comptroller Instruction No. 81

SUBJECT : General - DCI Certifications Pursuant to Section  
8(b) of Public Law 110, 81st Congress

Specific - Procedure for Determining the Proportion of Total Agency Expenditures Covered by Such Certifications

1. GENERAL

Periodically, the Office of the Comptroller prepares reports for various purposes which reflect segregations of total actual or anticipated expenditures by fiscal year appropriations between expenditures made or to be made from confidential funds (funds obtained on the basis of certifications pursuant to Section 8(b) of Public Law 110, 81st Congress) and from vouchered funds, respectively.

2. PURPOSE

It is the purpose of this Instruction to specify the procedures which shall be observed for determining the proportion of Agency expenditures made or to be made from confidential funds and from vouchered funds, respectively.

3. PROCEDURE

- a. Subject to the adjustment described in paragraph 3c below, expenditures recorded against confidential funds allotments (all expenditures recorded by the Finance Division) shall be considered as expenditures from confidential funds. Subject also to the adjustment described in paragraph 3c, expenditures recorded against vouchered funds allotments (all expenditures recorded by the Fiscal Division) shall be considered as expenditures from vouchered funds.
- b. Expenditures recorded by the Finance Division which are derived from disbursements made by the Fiscal Division of a nature not requiring DCI certification but chargeable to confidential funds allotments (disbursements recorded in account No. 137 - "Disbursements of

NO CHANGE IN CLASS. ☐

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CLASS. CHANGED TO: TS S C

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Appropriated Funds Chargeable to Confidential Funds Allotments - No DCI Certification") shall be appropriately coded to permit separate identification from expenditures recorded by the Finance Division which are derived from confidential funds. The Finance Division shall furnish the Financial Analysis Staff with monthly reconciliations between the balances in account No. 137 for each appropriation and the cumulative expenditures recorded by the Finance Division as having been derived from amounts recorded in such accounts.

- c. The cumulative amount of expenditures recorded by the Finance Division as having been derived from disbursements recorded in account No. 137 for each appropriation shall be deducted from total expenditures recorded by the Finance Division for the related appropriation and shall be added to total expenditures recorded by the Fiscal Division for the related appropriation. These adjusted expenditure figures will be considered as representing actual expenditures made from confidential funds and from vouchered funds, respectively.
- d. In preparing reports of estimated expenditures for the current year and prior year appropriations which have not lapsed and for a prospective budget year, the total amount of the appropriation available or proposed to be available for obligation shall be used to represent the total amount of estimated expenditures for the appropriation. Except for the special circumstances specified in paragraph 3e below, the procedure to be observed in determining the segregation of total estimated expenditures between confidential funds and vouchered funds shall be as follows:
  - (1) In the case of appropriations which have been available for obligation and expenditure for 12 or more months, the segregation of total estimated expenditures between those expected to be made from confidential funds and vouchered funds, respectively, shall be in the same proportion as cumulated actual expenditures for the appropriation (see paragraph 3c above) from confidential funds and vouchered funds, respectively, to the date of the computation.
  - (2) In the case of an appropriation which has been available for obligation and expenditure for less than 12 months, and in the case of the proposed appropriation for a prospective budget year, the segregation of total estimated expenditures between

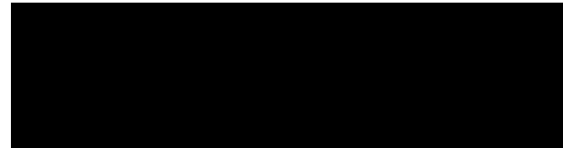
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those expected to be made from confidential funds and vouchered funds, respectively, shall be on the basis of the average proportion of actual expenditures from confidential funds and vouchered funds, respectively, for the five consecutive fiscal years appropriations ending with the most recent appropriation which at the date of the computation has been available for 12 or more months.

- e. In any case where known conditions with respect to a particular appropriation indicate that the final segregation of expenditures between confidential funds and vouchered funds will be substantially different than would result by application of the procedures specified above, appropriate recognition shall be given to the effect of such known conditions in preparing the report of estimated expenditures.



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Deputy Comptroller

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